

upon all property in the township subject to *ad valorem* taxation for state and county purposes, whether such property belongs to citizens of said township or otherwise, and said county commissioners shall also levy a poll tax upon all persons (not exempt by law) of not exceeding 90 cents, which taxes shall be set forth on the tax books of the county in a separate column of the tax books and shall be collected by the sheriff or tax-collector of said county as other taxes are collected, and shall be kept separate, and shall constitute, when collected, the township road fund, and the said board of county commissioners shall cause to be collected, in addition to the above, a license tax, not to exceed twenty per centum of the license taxes under schedule B of the act to raise revenue, for state and county purposes on all persons, firms and corporations in said township liable to said license taxes. And said taxes shall constitute the road fund for said township, and shall be paid out as hereinafter provided.

Rate of poll tax.

To be collected as other taxes.

To be kept separate and constitute township road fund.

License taxes.

SEC. 12. The board of county commissioners shall, upon the requisition of the superintendent of roads for said township, the requisition to be approved by the board of road commissioners for said township, issue warrants or orders upon the county treasurer, ordering him to pay to said superintendent of roads of the township the amount specified in such orders for the purpose of carrying out the provisions of this act, and the treasurer of the county shall pay such orders or warrants and charge them against the township road fund.

How road funds paid out.

The said board of county commissioners shall not be required to issue orders or warrants under the provisions of this section in any one year to an amount greater than the township taxes for the purpose of creating the road fund provided for under this act in that year.

Expenditures limited to amount of tax.

SEC. 13. Said board of road commissioners are hereby empowered to make any rule, regulation or requirement necessary to work the roads of the township and keep them in good repair, that is not inconsistent with the law. They shall have the right to relocate old roads, or open and locate new roads, on their own motion or on petition of citizens of the township, and they shall have the right to condemn land for such roads under the same rules and regulations now given to condemn lands for roads. If the party whose land is to be condemned for such roads demands it, the said board of road commissioners shall appoint two disinterested freeholders of the township to assess the damage done such party by the relocation of old roads or the location of new ones on his property, and the persons so appointed, in making their award of damages to such person,

Powers of road commissioners.

Right to condemn land for roads.

How damages assessed.